

FYE 2009 Review - Annual Financial Report

School District: Pike County
 Audit Firm Name: John B. Tackett, PSC
 Date: 2/22/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	19,137,763.81	19,324,785.01	-187,021.20	19,324,785.00	0.01	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	12,388,289.22	-12,388,289.22	0.00	12,388,289.22	
Revenue (State) - 3XXX (Not 3900)	40,241,043.00	40,241,048.12	-5.12	52,629,337.00	-12,388,288.88	
Revenue (Federal) - 4XXX	63,269.15	63,269.15	0.00	63,269.00	0.15	
Total Revenues	59,442,075.96	72,017,391.50	-12,575,315.54	72,017,391.00	0.50	
Expenditures-Not including Transfers Out or On Behalf	57,761,017.84	57,760,021.23	996.61	70,148,310.00	-12,388,288.77	
Expenditures-On Behalf	0.00	12,388,289.22	-12,388,289.22	0.00	12,388,289.22	
Total Expenditures	57,761,017.84	70,148,310.45	-12,387,292.61	70,148,310.00	0.45	
Excess (Deficiency) of Revenues Over Expenditures	1,681,058.12	1,869,081.05	-188,022.93	1,869,081.00	0.05	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	32,047.80	32,047.80	0.00	32,048.00	-0.20	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	276,028.00	276,028.00	0.00	276,028.00	0.00	
Total Other Financing Sources, Uses and Transfers	-243,980.20	-243,980.20	0.00	-243,980.00	-0.20	
Net Change in Fund Balance	1,437,077.92	1,625,100.85	-188,022.93	1,625,101.00	-0.15	
Beginning Fund Balance - July 1	4,621,005.20	4,621,005.20	0.00	6,022,682.00	-1,401,676.80	Difference to be determined
Ending Balance - June 30	6,058,083.12	6,246,106.05	-188,022.93	7,647,783.00	-1,401,676.95	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	12,388,289.22	-12,388,289.22	0.00	12,388,289.22	On behalf payments are not reported separately in the audit report.
On-Behalf Expenditures by Fund	0.00	12,388,289.22	-12,388,289.22	0.00	12,388,289.22	On behalf payments are not reported separately in the audit report.
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	652,610.20	652,610.20	0.00	652,610.00	0.20	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	25,158.00	25,158.00	0.00	0.00	25,158.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	3,482,132.83	3,482,132.83	0.00	3,507,291.00	-25,158.17	
Revenue (Federal) – 4XXX	10,987,189.41	10,987,189.41	0.00	10,987,189.00	0.41	
Total Revenues	15,147,090.44	15,147,090.44	0.00	15,147,090.00	0.44	
Expenditures-Not including Transfers Out and not 0280	15,305,174.44	15,305,174.44	0.00	15,305,174.00	0.44	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	15,305,174.44	15,305,174.44	0.00	15,305,174.00	0.44	
Excess (Deficiency) of Revenues Over Expenditures	-158,084.00	-158,084.00	0.00	-158,084.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	188,028.00	188,028.00	0.00	188,028.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	29,944.00	29,944.00	0.00	29,944.00	0.00	
Total Other Financing Sources, Uses and Transfers	158,084.00	158,084.00	0.00	158,084.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	25,158.00	25,158.00	0.00	0.00	25,158.00	On behalf payments are not reorted seperately in the audit report.
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	874,550.00	874,550.00	0.00	874,550.00	0.00	
Total Revenues	874,550.00	874,550.00	0.00	874,550.00	0.00	
Expenditures-Not including Transfers Out	874,550.00	874,550.00	0.00	874,550.00	0.00	
Total Expenditures	874,550.00	874,550.00	0.00	874,550.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	1,546,516.00	1,546,516.00	0.00	1,546,516.00	0.00	
Revenue (State) – 3XXX	1,571,256.00	1,571,256.00	0.00	1,571,256.00	0.00	
Total Revenues	3,117,772.00	3,117,772.00	0.00	3,117,772.00	0.00	
Expenditures-Not including Transfers Out	2,728,346.10	2,756,451.15	-28,105.05	2,756,451.00	0.15	
Total Expenditures	2,728,346.10	2,756,451.15	-28,105.05	2,756,451.00	0.15	
Excess (Deficiency) of Revenues Over Expenditures	389,425.90	361,320.85	28,105.05	361,321.00	-0.15	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	389,425.90	361,320.85	28,105.05	361,321.00	-0.15	
Total Other Financing Sources, Uses and Transfers	-389,425.90	-361,320.85	-28,105.05	-361,321.00	0.15	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	111,536.33	111,536.33	0.00	111,536.00	0.33	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	111,536.33	111,536.33	0.00	111,536.00	0.33	
Expenditures-Not including Transfers Out	8,297,346.08	8,297,346.08	0.00	8,297,346.00	0.08	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	8,297,346.08	8,297,346.08	0.00	8,297,346.00	0.08	
Excess (Deficiency) of Revenues Over Expenditures	-8,185,809.75	-8,185,809.75	0.00	-8,185,810.00	0.25	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	477,425.90	449,320.85	28,105.05	449,321.00	-0.15	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	477,425.90	449,320.85	28,105.05	449,321.00	-0.15	
Net Change in Fund Balance	-7,708,383.85	-7,736,488.90	28,105.05	-7,736,489.00	0.10	
Beginning Fund Balance - July 1	0.00	0.00	0.00	8,595,334.00	-8,595,334.00	Difference to be determined
Ending Balance - June 30	-7,708,383.85	-7,736,488.90	28,105.05	858,845.00	-8,595,333.90	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	78,693,024.73	91,268,340.27	-12,575,315.54	91,268,339.00	1.27	
Total Expenditures - Governmental Funds	84,966,434.46	97,381,832.12	-12,415,397.66	97,381,831.00	1.12	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-6,273,409.73	-6,113,491.85	-159,917.88	-6,113,492.00	0.15	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	2,103.80	2,103.80	0.00	2,104.00	-0.20	
Net Change in Fund Balance - Governmental Funds	-6,271,305.93	-6,111,388.05	-159,917.88	-6,111,388.00	-0.05	
Beginning Fund Balance - July 1 - Governmental Funds	4,621,005.20	4,621,005.20	0.00	14,618,016.00	-9,997,010.80	
Ending Fund Balance - June 30 - Governmental Funds	-1,650,300.73	-1,490,382.85	-159,917.88	8,506,628.00	-9,997,010.85	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	1,613,464.17	1,612,464.17	1,000.00	1,612,464.00	0.17	
Total Operating Revenues	1,613,464.17	1,612,464.17	1,000.00	1,612,464.00	0.17	
Expenditures-Not including Transfers Out or On-behalf	4,543,379.33	4,543,379.33	0.00	5,220,170.00	-676,790.67	The difference of \$51,146 is the net of capital assets purchased and change in inventory
Expenditures-On Behalf	0.00	727,937.05	-727,937.05	0.00	727,937.05	
Expenditures - Depreciation Only (Fund 81)	120,146.44	120,146.44	0.00	120,146.00	0.44	
Total Operating Expenses	4,663,525.77	5,391,462.82	-727,937.05	5,340,316.00	51,146.82	
Operating Income (Loss)	-3,050,061.60	-3,778,998.65	728,937.05	-3,727,852.00	-51,146.65	
Non-Operating Revenue - Interest Income Only (Local) - 1510	1,158.75	1,158.75	0.00	1,159.00	-0.25	
Revenue (State) – 3XXX	50,857.00	50,857.00	0.00	0.00	50,857.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	727,937.05	-727,937.05	778,794.00	-50,856.95	
Donated Commodities – 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	3,180,723.00	3,154,643.00	26,080.00	3,154,643.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	3,232,738.75	3,934,595.80	-701,857.05	3,934,596.00	-0.20	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	2,103.80	2,103.80	0.00	2,104.00	-0.20	
Net Transfers In (Out)	-2,103.80	-2,103.80	0.00	-2,104.00	0.20	
Change in Net Assets	180,573.35	153,493.35	27,080.00	204,640.00	-51,146.65	
Beginning Net Assets - July 1	121,347.90	121,347.90	0.00	296,215.00	-174,867.10	Fund 51 - balance per prior year audit - difference to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	720,020.00	-720,020.00	Fund 81 - balance per prior year audit - difference to be determined
Fund 51 and 81 Ending Net Assets - June 30	301,921.25	274,841.25	27,080.00	1,220,875.00	-946,033.75	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	1,613,464.17	1,612,464.17	1,000.00	1,612,464.00	0.17	Differences explained above
Total Operating Expenses - Proprietary Funds	4,663,525.77	5,391,462.82	-727,937.05	5,340,316.00	51,146.82	
Operating Income (Loss) - Proprietary Funds	-3,050,061.60	-3,778,998.65	728,937.05	-3,727,852.00	-51,146.65	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	3,232,738.75	3,934,595.80	-701,857.05	3,934,596.00	-0.20	
Net Transfers In (Out) - Proprietary Funds	-2,103.80	-2,103.80	0.00	-2,104.00	0.20	
Net Income (Loss) - Proprietary Funds	180,573.35	153,493.35	27,080.00	204,640.00	-51,146.65	
Net Assets, July 1, 2008 - Proprietary Funds	121,347.90	121,347.90	0.00	1,016,235.00	-894,887.10	
Net Assets, June 30, 2009 - Proprietary Funds	301,921.25	274,841.25	27,080.00	1,220,875.00	-946,033.75	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	4,265,713.00	-4,265,713.00	Private Purpose Trust Fund - not recorded in MUNIS
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	4,265,713.00	-4,265,713.00	
Deductions	0.00	0.00	0.00	4,262,165.00	-4,262,165.00	
Total Deductions	0.00	0.00	0.00	4,262,165.00	-4,262,165.00	
Change in Net Assets	0.00	0.00	0.00	3,548.00	-3,548.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	922,597.00	-922,597.00	
Ending Net Assets - June 30	0.00	0.00	0.00	926,145.00	-926,145.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	4,265,713.00	-4,265,713.00	Differences explained above
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	4,262,165.00	-4,262,165.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	3,548.00	-3,548.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	922,597.00	-922,597.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	926,145.00	-926,145.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	727,937.05	-727,937.05	0.00	727,937.05	On behalf payments are not reported separately in the audit report.
Fund 51 - On-Behalf Expenditures	0.00	727,937.05	-727,937.05	0.00	727,937.05	On behalf payments are not reported separately in the audit report.
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	5,788,301.44	5,790,895.44	-2,594.00	5,790,896.00	-0.56	See audit report, page A28, note 6
Depreciation Expense - Fund 81	120,146.44	120,146.44	0.00	120,146.00	0.44	See audit report, page A28, note 6

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	25,158.00	13,141,384.27	-13,116,226.27	13,416,020.89	-274,636.62	See KDE website - difference to be determined
On-Behalf Payments (Audit)	0.00	0.00	0.00	778,794.00	-778,794.00	See audit report, page A35, note 17
On-Behalf Payments (Audit - KDE Web)	-25,158.00	-13,141,384.27	13,116,226.27	-12,637,226.89	-504,157.38	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Deductions	5,788,301.44	5,790,895.44	-2,594.00	0.00	5,790,895.44	
Change Total assets	-5,788,301.44	-5,790,895.44	2,594.00	0.00	-5,790,895.44	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-5,788,301.44	-5,790,895.44	2,594.00	0.00	-5,790,895.44	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Deductions	120,146.44	120,146.44	0.00	0.00	120,146.44	
Change Total assets	-120,146.44	-120,146.44	0.00	0.00	-120,146.44	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-120,146.44	-120,146.44	0.00	0.00	-120,146.44	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	2,594.00	0.00	2,594.00	0.00	0.00	
Change Total assets	-2,594.00	0.00	-2,594.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	-2,594.00	0.00	-2,594.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Total Deductions - Fixed Assets	5,911,041.88	5,911,041.88	0.00	0.00	5,911,041.88	
Change in Total Fixed Assets	-5,911,041.88	-5,911,041.88	0.00	0.00	-5,911,041.88	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-5,911,041.88	-5,911,041.88	0.00	0.00	-5,911,041.88	